

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

MidAmerican Energy Company	:	
	:	Docket No. 14-0066
Proposed general rate increase for electric service.	:	
	:	

**BRIEF ON EXCEPTIONS OF THE STAFF
OF THE ILLINOIS COMMERCE COMMISSION**

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Staff of the Illinois Commerce Commission (“Staff”), by and through its counsel, pursuant to the direction of the Administrative Law Judge (“ALJ”) and Section 200.830 of the Illinois Administrative Code (83 Ill. Adm. Code 200.830), respectfully submits this Brief on Exceptions in the above-captioned matter.

I. INTRODUCTION

MidAmerican Energy Company (“MEC,” “MidAmerican” or the “Company”) submitted its tariffs, testimony and Supplemental Part 285 Filing application for a general rate increase for electric service on December 16, 2013. The tariffs were suspended by the Illinois Commerce Commission (“ICC” or “Commission”) on January 23, 2014. The United States Department of Defense and all other Federal Executive Agencies (“DoD/FEA” or “DoD”) and Deere & Company (“Deere”) intervened (collectively, “Intervenors”) in the proceeding. Staff, DoD and Deere filed their Direct Testimony on April 9, 2014. On May 7, 2014, the Commission resuspended the tariffs and the Company filed its Rebuttal Testimony. Staff and Intervenors filed their respective Rebuttal Testimonies on June 4, 2014, and MEC’s Surrebuttal Testimony

was filed on June 25, 2014. On June 24, 2014, an evidentiary hearing was held and the record was subsequently marked Heard and Taken. Initial Briefs were filed July 22, 2014. Reply Briefs were filed on August 7, 2014.

On September 4, 2014, the ALJ served a Proposed Order ("ALJPO") on the parties. Staff takes exception to a few minor sections of the ALJPO. In addition, Staff includes Attachment A to this Brief on Exceptions which designates Staff's proposed edits to the ALJPO.

II. EXCEPTIONS

A. Exception 1: Rate Base, Uncontested Rate Base Issues, Accumulated Deferred Income Tax Related to FAC

The Proposed Order correctly states that MidAmerican accepted Staff's adjustment to remove accumulated deferred income tax ("ADIT") on the over/under collection of the Fuel Adjustment Clause from rate base. Staff believes it would provide clarity to the reader to include Staff's reasons for proposing the adjustment and proposes the following language change.

Suggested Replacement Language:

Staff proposed an adjustment to accumulated deferred income tax ("ADIT") to (1) reflect a revision to Schedule B-9, IL Electric ADIT, provided by the Company, and (2) remove ADIT on the over/under collection of the Fuel Adjustment Clause ("FAC") from rate base. Because Rider FAC is designed to allow a company to recover only the actual amount of costs incurred, over time there should be no over- or under-recoveries associated with the FAC. Further, the monthly difference between FAC costs incurred and amounts recovered can vary widely and is as likely to be an over-recovery as an under-recovery, but neither condition represents a normal level of activity on which to calculate ADIT for inclusion in the test year. Staff Ex.1.0 at 5. MidAmerican accepted Staff's adjustment. MidAmerican Ex. MJA 3.0 at 3, II. 28-30; see Staff Ex. 10.00, Sch. 10.08.

(ALJPO, 6.)

B. Exception 2: Rate Base, Uncontested Rate Base Issues, Planned Retirement of Generation Stations

The ALJPO correctly identified the titles and content of certain reports that MEC and Staff agreed would be filed with the Commission related to MEC's planned retirement of generation stations. (ALJPO, 7.) The ALJPO omitted Staff's recommendation that such quarterly reports be filed within 45 days of the end of each respective quarter for which a report is required. This deadline was specified in Staff's rebuttal testimony¹ and in Staff's Initial Brief² in order to provide a date certain by which the company would file the required reports. If the Final Order fails to reference a specific number of days by which the Company has to provide the reports, Staff will have no means to inform the Commission if it does not timely receive the reports. Accordingly, Staff urges the Commission to modify the language of the ALJPO as clarified below.

Additionally, the ALJPO discusses the second of two reports (the "Staff Financial Monitoring Report") within the same section that discusses the first report (the "Plan for Meeting Generation Needs Beyond 2015") in a manner that may be confusing to readers. Staff therefore proposes that the discussion of each report be maintained separately, as indicated below.

Finally, Staff urges the Commission to add these reporting requirements to the Findings and Ordering Paragraphs of the ALJPO, as detailed below.

Suggested Replacement Language:

7. Planned Retirement of Generation Stations

¹ Staff Ex. 11.0, 4-5, ll. 87-96

² Staff IB, 7.

A. "Plan For Meeting Generation Needs Beyond 2015" reports

~~As part of a rate design issue, MidAmerican indicated that it is possible that it will retire generation allocated to Illinois. In light of these possible retirements, Staff recommended that MidAmerican be required to file a quarterly report, "Plan for Meeting Generation Needs Beyond 2015" on e-Docket in this proceeding with a copy to the Manager of Accounting within 45 days after the end of each quarter, beginning with the quarter ending December 31, 2014 and continuing until the closure of all four generating units is complete. (Staff Ex. 11.0 at 3-45, Il. 55-7096 and Staff Initial Brief at 7).~~

~~MidAmerican agreed to file a quarterly report using the same format as the previous Staff Financial Monitoring Project reports at the time the generation is retired. MidAmerican Ex. NGC 3.0 at 3, Il. 26-33. MidAmerican testified this information would provide the Commission with sufficient information to determine if further investigation of the reasonableness of MidAmerican's base rates will be needed. MidAmerican noted that it has already provided an estimate of the impact on base rates of the retirement of the subject generation units in response to Staff Data Request BAP 16.01. See Staff MidAmerican Joint Cross Ex. 1.~~

~~Specifically In Staff MidAmerican Joint Cross Ex. 1 the parties agreed that prior to retirement of any of the four generating units, Neal Units 1 and 2 and Walter Scott Units 1 and 2, MidAmerican will file a quarterly *status report* in response to each of the following Staff recommendations:~~

- ~~(i) The operational status of each generation station, e.g., fully operating, partially operating, pre-closure, or closed;~~
- ~~(ii) The current date of planned closure for each generation station;~~
- ~~(iii) Other developments that may impact the planned closure of these generation stations;~~
- ~~(iv) The status and description of a plan to implement a change in base rates to reflect the changes in the operational status of the above listed generation stations and other relevant developments; and~~
- ~~(v) The status and description of a plan for cost recovery for capacity and energy purchases incurred as a result of changing the operational status of a generation station.~~

~~In its Initial Brief, Staff suggested that these quarterly reports use the more descriptive title: "Plan for Meeting Generation Needs Beyond 2015", as proposed in Staff witness Pearce's rebuttal testimony. Staff Exhibit 11.0, 4-56-7; Staff Initial Brief at 97. These quarterly reports shall be filed beginning with the quarter ending December 31, 2014, on e-Docket under this proceeding with a copy to the Manager of the Accounting Department of the Commission, within 45 days after the end of each quarter, beginning with the quarter ending December 31, 2014 and continuing until the closure of all four generating units is complete. (Staff Ex. 11.0, 4-5, Staff Initial Brief at 7) until all four generating units are retired, as~~

agreed to in MidAmerican's response to Staff DR BAP 17.01(f). Staff-MidAmerican Joint Cross Ex. 1.0.

A. "Staff Financial Monitoring Project" reports.

MidAmerican agreed to file a quarterly report using the same format as the previous Staff Financial Monitoring Project reports at the time the generation is retired. MidAmerican Ex. NGC 3.0 at 3, ll. 26-33. MidAmerican testified this information would provide the Commission with sufficient information to determine if further investigation of the reasonableness of MidAmerican's base rates will be needed. MidAmerican noted that it has already provided an estimate of the impact on base rates of the retirement of the subject generation units in response to Staff Data Request BAP 16.01. See Staff MidAmerican Joint Cross Ex. 1.

The parties further agreed that when any one of the four generating units is retired, MidAmerican shall file the Staff Financial Monitoring Project report as agreed to by Staff and MidAmerican at the evidentiary hearing. MidAmerican Ex. NGC 3.0 at 3; Staff-MidAmerican Joint Cross Ex. 1.0.

Subpart (a) of the response to BAP 17.01 indicates the Staff Financial Monitoring Project report will specifically include the following information:

- (i) A narrative description of the methodologies for allocating amounts of service and jurisdiction;
- (ii) Total company rate base;
- (iii) Total company income statement;
- (iv) Total company capitalization and return;
- (v) Illinois jurisdictional rate base by utility (electric and gas);
- (vi) Illinois jurisdictional income statement by utility (electric and gas);
- (vii) Illinois jurisdictional return information by utility (electric and gas).

Subpart (b) of the response to BAP 17.01 includes a Confidential Attachment which is an example of the Staff Financial Monitoring Project report that Staff and the Company agreed the Company would file on e-Docket under this proceeding.

Subpart (c) of the response to BAP 17.01 indicates the Staff Financial Monitoring Project report will be filed at the end of each quarter for the four quarters immediately following the retirement of any of the referenced generating units. Subpart (d) of the response to BAP 17.01 indicates MidAmerican would file the Staff Financial Monitoring Project reports with the Manager of the Accounting Department of the Commission.

(ALJPO, 7-8.)

.....

FINDINGS AND ORDERING PARAGRAPHS

(16) MidAmerican shall file a Staff Financial Monitoring Project report at the end of each quarter for the four quarters immediately following the retirement of any of the four referenced generating units: Neal 1 and 2 and Walter Scott 1 and 2, on the Commission's e-Docket system under this proceeding with a copy to the Manager of the Accounting Department of the Commission. The Staff Financial Monitoring Project report will include a narrative description of the methodology, total company rate base, income statement, capitalization and return. The report will also include Illinois jurisdictional rate base, income statement and return information by utility (electric and gas);

(17) Until the four referenced generating units (Neal 1 and 2 and Walter Scott 1 and 2) are actually retired, beginning with the quarter ending December 31, 2014 within 45 days after the end of each quarter and continuing until the closure of all four generating units is complete, MidAmerican shall file a quarterly status report entitled Plan for Meeting Generation Needs Beyond 2015 on the Commission's e-Docket system under this proceeding with a copy to the Manager of the Accounting Department of the Commission. This report shall include the following information:

- i) The operational status of each generation station, e.g., fully operating, partially operating, pre-closure, or closed;
- ii) The current date of planned closure for each generation station;
- iii) A discussion of any other developments that may affect the planned closure of these generating stations;
- iv) The status and description of any plans to implement a change in base rates to reflect the changes in the operational status of the above listed generation stations and other relevant developments; and
- v) The status and description of any plans for cost recovery for capacity and energy purchases incurred as a result of changing the operational status of a generation station.

(ALJPO, 65-66.)

C. Exception 3: Revenue Requirement – Operating Revenues and Expenses, Contested Adjustments to MidAmerican's Proposal, Rate Case Expenses

The ALJPO incorrectly allows MEC to recover \$70,000 in rate case costs for an outside Return on Equity witness. The Company supplied an engagement letter that it used for retaining the services of Dr. Vander Weide as a return on equity witness in an Iowa proceeding. The ALJPO assumes that the scope-of-work of this engagement

letter is similar to the scope-of-work performed in the instant proceeding, though the scope of work in the instant proceeding is unknown. Staff cannot assume, however, that proceedings in the Iowa jurisdiction are the same as in Illinois or that a wind farm proceeding is the same as a gas and electric proceeding. Dr. Vander Weide's contract for work in Iowa should not be used as justification for allowing the recovery of unrelated work performed for this proceeding.

The ALJPO notes that the Company presented evidence showing the overall time Dr. Vander Weide expended on the case and his hourly charge. Simply expending funds, however, does not justify recovery of proposed rate case expenses. The Company must provide support to demonstrate that these expenses are just and reasonable. People v. Ill. Commerce Comm'n, 2011 Ill. App (1st) 101776. The Commission cannot make an assessment of the justness and reasonableness of these outside witness expenses without a means to compare invoices against an established scope-of-work at a certain rate.

It is impossible to determine if the work performed by Dr. Vander Weide was reasonable or necessary for this rate case without first knowing what work was supposed to be done.

Further, with no maximum billable amount, the Commission cannot determine if the amount actually paid to this outside witness is reasonable even within some assumed scope-of-work. It is not reasonable to agree to pay a contractor an hourly rate with no set limit on total payments.

The Commission and the Illinois Appellate Court have stated that without a specific finding of (1) the services performed; (2) by whom they were performed; (3) the time expended; and (4) the hourly rate charged, the Commission cannot come to a determination of justness and reasonableness. People v. Illinois Commerce Comm'n, 2011 Ill. App. (1st) 101776 at 25 (citing Fitzgerald v. Lake Shore Animal Hospital, Inc., 183 Ill. App. 3d 655, 661 (1989) and Kaiser v. MEPC American Properties, Inc., 164 Ill. App. 3d 978, 984 (1987)). An oral contract does not indicate that there was an agreement by both parties regarding those four items, most specifically, what services were performed. As the Commission has recently stated:

Clearly, in order for the Commission to be able to expressly address the compensation for attorneys and expert witness fees, there must be some evidence of record as to what services these persons or entities performed in the rate case at issue. Indeed, as the Appellate Court has noted, this Commission must make findings in support of its decisions and those findings must be supported by the record. Commonwealth Edison Co. v. Ill Commerce Commission, 398 Ill. App. 3d 510, 551-52, 924 N.E. 2d 1065 (2nd Dist. 2010). There can be no express finding of justness and reasonableness supported by the record unless there is evidence in the record as to what the Commission is finding to be just and reasonable.

In Docket 10-0467, a ComEd rate case, the Commission addressed the issue of what evidence satisfies the requirements in Section 9-229 of the Public Utilities Act. This Commission concluded that the parties should adhere to the well-established body of case law on the subject, which, very generally, requires proof of what services were performed, the necessity for those services, and proof that the rates at issue for the services are reasonable for the services performed. Subsequent to the final Order in Docket 10-0467, on December 9, 2011 the Illinois Appellate Court ruled in a matter involving another utility that, in order to satisfy Section 9-229 of the Act, the party seeking attorney's fees and expert witness fees must provide evidence that specifies: (1) the services performed; (2) by whom they were performed; (3) the time expended; and (4) the hourly rate charged. In that decision, the Illinois Appellate Court cited the very same body of case law that the Commission Order in Docket 10-0467 referred to above. The Appellate Court then remanded the matter to the Commission for a determination based upon these criteria. People ex. rel. Madigan v. Illinois Commerce Comm., 2011 Ill. App. (1st) 101776, at 24-26, 964 N.E.2d 510 (Ill. App. 1st Dist. 2011).

This Commission is not deciding whether these costs are improperly included as overhead. From the scant information provided in the record, it is not possible to do so. The fact that inclusion of these items may be contrary to the applicable law only highlights the fact that evidence must be provided in the evidentiary record as to what expenditures were made, and the nature of, the need for, and reasonableness of those expenditures. Otherwise, this Commission runs the risk, in a proceeding that will raise electric rates for the general public, of passing on unnecessary fees in those rates. It should again be noted that the general public pays those fees, as they are included in any rate increase. Without evidence establishing what the entities listed on that spreadsheet did and establishing that what they did was reasonable, this Commission cannot approve any item in rate case expense. Doing so would be ignoring the statutory requisite to expressly address the reasonableness of the fees involved and also ignoring the fact that all findings must be supported by the record.

(Commonwealth Edison Co., Docket No. 12-0321, Order at 53-56.)

Staff continues to recommend that the Order in this proceeding include the following Commission conclusion:

The Commission has considered the costs expended by the Company to compensate attorneys and technical experts to prepare and litigate this rate case proceeding and concludes that such costs in the total amount of \$22,000 for outside counsel and travel, meals, lodging and supplies, which is \$111,000 amortized over 5 years, are just and reasonable pursuant to Section 9-229 of the Act (220 ILCS 5/9-229).

(Staff IB, 32.)

Should the ALJPO continue to allow recovery of the \$70,000 in rate case costs for an outside Return on Equity witness, the Staff recommends that the following language be included in the last paragraph of the conclusion:

In most cases the Commission would agree with Staff that the absence of a signed contract and the provision of an engagement letter for the provision of services in a different state would not be sufficient evidence to allow recovery of rate case costs. However, in this case, the Commission knows that Dr. Vander Weide was a witness in the case, provided in-depth testimony that indicates a knowledge of the subject matter and that his hourly rate charged was not unreasonable.

Suggested Replacement Language

Staff proposes to disallow \$70,000 of rate case expense related to MidAmerican's return on equity witness Dr. Vander Weide. After reviewing the record evidence regarding the Company's rate case expense, the Commission finds that MidAmerican's rate case expense related to Dr. Vander Weide is not just and reasonable.

Section 9-229 of the Public Utilities Act, 220 ILCS 5/9-229, provides that:

The Commission shall specifically assess the justness and reasonableness of any amount expended by a public utility to compensate attorneys or technical experts to prepare and litigate a general rate case filing. This issue shall be expressly addressed in the Commission's final order.

Utilities may recover costs incurred to prepare and present a rate case. *Illinois-American Water*, 2011 IL App (1st) 101776 at ¶ 13. To recover rate case expense, the Commission must determine that those costs are just and reasonable. See e.g. *Northern Illinois Gas Co.*, ICC Docket No. 04-0779 (Order Sept. 20, 2005) at 51. In a determination of whether rate case expense is just and reasonable, the utility must provide detailed information concerning current and expected expenses, the persons responsible for those expenses, and the specific purpose of those expenses. See *In re Charmar Water Co., et al.*, ICC Docket Nos. 11-0561/11-0566 (consol.) (Order May 22, 2012) at 19; *In re Charmar Water Co., et al.*, ICC Docket Nos. 11-0561/11-0566 (consol.) (Order on Rehearing Nov. 28, 2012) at 14.

Staff's argument that the Commission cannot determine the just and reasonableness of the disputed rate case expense because there is no written contract, and that any written contract must also contain a clause regarding the maximum allowed amount, is incorrect. ~~While a~~ A written contract rather than an oral contract based on a prior business relationship would be evidence to support a determination of just and reasonableness, ~~it is not required.~~ MidAmerican must provide sufficient evidence for a determination that its expenses were just and reasonable, and a written contract would be one type of evidence that MidAmerican could present to support its expenses.

~~MidAmerican presented evidence showing the overall time Dr. Vander Weide expended on the case and his hourly charge. MidAmerican presented evidence demonstrating the need and reasonableness of hiring an outside expert witness for the return on equity issue. MidAmerican supplied an engagement letter that the Company used for retaining the services of Dr. Vander Weide in a similar capacity as a return on equity witness in an Iowa proceeding. This engagement letter defines the scope, fee and services of the witness for which the oral amendment to provide the same services in this proceeding was based. Moreover, the fact that Dr. Vander Weide charged the same hourly rate for~~

~~comparable work in another state only supports a finding that the hourly rate charged is consistent with market rates for the type of expert testimony. The engagement letter also contains a cursory explanation of the scope of work that Dr. Vander Weide would perform.~~

~~While Staff objects to the rate case expense for Dr. Vander Weide because there is no written contract, Staff does not dispute the overall charge of \$70,000 or that the hourly rate was not within market rates for providing such services. After reviewing the documents provided by the Company for rate case expense, which included invoices, Staff did not suggest any adjustment. Staff Ex. 6.0 at 16-17.~~

~~While MidAmerican did not supply a more detailed description of the services provided by Dr. Vander Weide in this proceeding, his work product is evident both in his testimony and work papers. The Company also did not produce record evidence of the time and services provided by its expert witness on a daily basis. Should the rules regarding rate case expense that are pending in Docket 11-0711 not be in effect at the time of MidAmerican's next rate case filing, the Commission directs MidAmerican to provide such information. Nevertheless, the Commission finds that there is sufficient evidence that the total amount of \$181,000, including the \$70,000 for the outside expert witness, of rate case expenses are just and reasonable and should be included in the revenue requirement and amortized over five years resulting in a test year expense of \$36,200.~~

Staff's position is correct that prior Commission orders and the law in Illinois clearly state that Section 9-229 requires a specific finding of (1) the services performed; (2) by whom they were performed; (3) the time expended; and (4) the hourly rate charged. An oral contract does not indicate that there was an agreement by both parties regarding those four items, most specifically, what services were performed. Accordingly, MidAmerican's recovery of rate case expense is limited to 22,000 for outside counsel and travel, meals, lodging and supplies, which is \$111,000 amortized over 5 years, and is just and reasonable pursuant to Section 9-229 of the Act (220 ILCS 5/9-229).

(ALJPO, 32-34.)

D. Exception 4: Rate Design

The ALJPO correctly states that Staff and MidAmerican agree that rate design should be based on MidAmerican's cost of service study. The ALJPO acknowledges that this results in a change to the residential class, but it is not clear from the language in the ALJPO that all customer classes' rates would be impacted. The following

language clarifies that all customer classes' rates would be based on MidAmerican's cost of service study.

Suggested Replacement Language:

Staff and MidAmerican agree that MidAmerican's cost of service study appropriately functionalizes and allocates costs to customer classes. Staff recommends that MidAmerican's basic service charges for all customer classes reflect the cost of service. Staff Ex. 7.0 at 14, ll. 309-306, at 17 ll. 365-367, at 18 ll. 391-393, at 20 ll. 425-427, at 21 ll. 461-463, at 22 ll. 474-476. MidAmerican accepts Staff's recommendation to set the basic service charge at cost of service for all customer classes, ~~resulting in a residential basic service charge of \$7.75.~~ MidAmerican Ex. CBR 2.0 at 9, ll. 157-170. The Commission finds the cost of service based rate for the \$7.75 residential basic service charge for all customer classes to be reasonable.

(ALJPO, 58.)

E. Exception 5: Reconnection Fee

The ALJPO is correct that the Reconnection Fee is not contested; however, MidAmerican and Staff have agreed to a set charge of \$55.43 for reconnections that occur during normal working hours and \$110.21 for reconnections that occur after 7 p.m. during week days or during weekends. Staff Ex. 7.0 at 25; MEC Ex. DLK 2.0 at 2. Therefore, Staff recommends the Commission amend the ALJPO as follows.

Suggested Replacement Language:

~~MidAmerican proposes to update charges for reconnection following a disconnection of service. Tariff No. 1 currently includes a charge of \$25 for reconnection at the meter after disconnection for non-payment. This charge has been in place since 1995. MidAmerican proposes to adopt a time and materials charge for reconnection of service.~~ Staff and MidAmerican agree that the Reconnection Fee should be \$55.43 for reconnections that occur during normal working hours and \$110.21 for reconnections that occur after 7 p.m. during week days or during weekends. Consistent with Commission rules, one reconnection charge per year will be waived. MidAmerican Ex. DLK 1.0 at 8, ll. 142-147.

(ALJPO, 61.)

F. Exception 6: General Ministerial Edits

Staff also includes in Attachment A some edits to other sections which are of a minor typographical and ministerial nature, for the ALJ's convenience.

III. CONCLUSION

WHEREFORE Staff of the Illinois Commerce Commission respectfully requests that its recommendations be adopted in their entirety consistent with the arguments set forth herein.

Respectfully submitted,

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